



PEEL-HARVEY CATCHMENT COUNCIL INC
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

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Peel-Harvey Catchment Council Inc

Balance Sheet

June 2019

	2019	2018
	\$	\$
Current Assets		
ANZ 4942-31182 (Project Chq)	150,515	110,135
ANZ - 527285292 (Corp Online)	494,444	390,730
ANZ - 527285559 (Proj Online)	2,816,055	4,402,675
Westpac Term Deposit 23-9580	650,048	633,143
ANZ Term Deposit	1,000,000	-
Merchandise Cash	150	150
Petty Cash	201	36
Trade Debtors	778,610	93,750
Prepayments	8,955	6,936
Accrued Interest	1,429	0
Total Current Assets	5,900,407	5,637,555
Non Current Assets		
IT & Computer Assets		
IT Equipment	9,000	9,000
Less Accumulation Depn	(9,000)	(9,000)
Total IT & Computer Assets	-	-
PHCC Vehicle		
PHCC Vehicle at Cost	96,964	67,418
Less Accumulation Depreciation	(64,130)	(51,000)
Total PHCC Vehicle	32,834	16,418
HRRT Vehicle		
HRRT Vehicle at cost	24,428	24,428
Less Accumulation Depreciation	(15,000)	(10,000)
Total HRRT Vehicle	9,428	14,428
Total Non Current Assets	42,262	61,693
Total Assets	5,942,669	5,668,401
Current Liabilities		
Credit Cards		
VISA ANZ4564807000473072	3,835	4,503
Trade Creditors	513,738	394,505
Accrued Liabilities	7,097	8,220
Accrued Liabilities - Grants	49,388	-
Unspent Project Funding	3,806,938	3,939,033

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Balance Sheet

June 2019

	2019	2018
	\$	\$
Employee Entitlements		
Provision for Annual Leave	92,920	92,215
Provision for Long Service Leave	59,353	34,300
Provision for Leave - Other	2,434	4,693
GST Collected	211,587	86,715
GST Paid	(83,355)	(41,494)
Total GST Liabilities	<u>128,232</u>	<u>45,221</u>
Total Current Liabilities	<u>4,663,935</u>	<u>4,522,690</u>
Non Current Liabilities		
Employee Entitlements		
Provision for Long Service Leave	57,993	56,202
Total Non Current Liabilities	<u>57,993</u>	<u>56,202</u>
Total Liabilities	<u>4,721,928</u>	<u>4,578,892</u>
Net Assets	<u>1,220,741</u>	<u>1,089,510</u>
Equity		
Corporate Funds		
PHCC Support	954,890	868,225
PHCC Member Remuneration	5,300	5,300
Total Corporate Funds	<u>960,190</u>	<u>873,525</u>
Provisions -Asset Replacement		
Replacement Vehicle	51,000	41,000
Replacement IT Equipment	45,463	28,663
Replacement Office Equipment	32,857	15,000
Total Provisions -Asset Replacement	<u>129,320</u>	<u>84,663</u>
Current Earnings	<u>131,231</u>	<u>131,322</u>
Total Equity	<u>1,220,741</u>	<u>1,089,510</u>

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
Income		
PHCC Support		
PHCC- Proj Mgt Fees	-	433,531
PHCC - Bank Interest	19,543	17,614
PHCC - Other Income	3,001	5,077
PHCC - Organisation Mgt Fee	233,814	237,994
PHCC Committed Proj Expenses	6,526	4,173
PHCC - Venue Hire	3,145	6,978
PHCC - Vehicle Lease	27,000	21,600
PHCC - Vehicle Depreciation	13,130	-
Total PHCC Support	306,159	726,966
PHCC - Proj Officer Employment		
POE - Wages	2,097,166	1,015,943
POE - Employment On-costs	10,350	3,000
POE - Carryover Funds	(541,118)	(5,413)
POE - Vehicle	37,033	-
Total PHCC - Proj Officer Employment	1,603,431	1,013,530
PHCC - Project Interest		
Project Interest 5272-85559	5,566	16,794
Proj Interest Carryover funds	(5,566)	(3,472)
Proj Interest - Other funding	-	700
Total PHCC - Project Interest	-	14,022
PHCC Merchandise		
PHCC Pubn: Unspent LCL funds	2,183	(1,766)
PHCC Merchandise Sales	1,189	1,561
PHCC Shorebird Publications	716	430
PHCC Stock Sales	135	-
Total PHCC Merchandise	4,223	225
Lake Clifton Community Engagement		
LCCE - City of Mandurah	50,000	50,000
LCCE - Unspent Funds	3,381	(32,388)
LCCE_Shire of Waroona	2,500	2,500
LCCE_PHCC Funding	-	15,000
LCCE_Interest earned	217	453
Total Lake Clifton Community Engagem	56,098	35,565

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
Saltmarshes of Ramsar482		
Saltmarshes Ramsar482: Unspent Funds	-	20,000
Saltmarsh Ramsar482_SoM	-	5,000
Saltmarshes Ramsar482-Interest	-	31
Total Saltmarshes of Ramsar482	-	25,031
Regional Estuaries Initiative		
REI_2A_Mayfield Drain		
REI_2A_Mayfield_Unspent Funds	243,792	168,656
REI_2A_Interest Accrued	2,160	5,573
Total REI_2A_Mayfield Drain	245,952	174,229
REI_2B_Peel Main Drain		
REI_2B_Dept of Water	-	586,000
REI_2B_Peel Main_Unspent Funds	666,890	(432,727)
REI_2B_Accrued Interest	2,801	7,427
REI_2B_PMD_Other Funding	32,269	72,727
Total REI_2B_Peel Main Drain	701,960	233,427
REI_3A_Fertilising the Farm		
REI_3A_Dept of Water	46,500	81,000
REI_3A_Unspent Funds	60	(46,060)
REI_3A_Interest earned	141	60
Total REI_3A_Fertilising the Farm	46,701	35,000
Total Regional Estuaries Initiative	994,614	442,657
Smartfarm Partnership Project		
Smart farms Grant Fnding	22,500	-
Smart Farms Interest Accrued	18	-
Smart Farms Unspent Funds	(18,950)	-
Total Alcoa Foundation_Serpy River	3,568	-
Alcoa Foundation_Serpy River		
AF_SR_Grant	308,154	387,306
AF_SR_Unspent funds	8,237	(295,084)
AF_SR_Interest Earned	1,630	1,020
Total Alcoa Foundation_Serpy River	318,021	93,242
NBG: HW Community NRM		
NBG Grant Funding	100,000	100,000
NBG:HW NRM_Interest Earned	183	153
NBG_Unspent Funds	(8,215)	(85,100)
Total NBG: HW Community NRM	91,968	15,053

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
South32 Tunbridge Gully		
South32 Grant	26,047	37,170
South32_Unspent Funds	32,477	(25,946)
South32_Interest Accrued	103	165
Total South32 Tunbridge Gully	58,627	11,389
PHCC Science Advisor		
PHCC SS - Dept Regional Dev	-	100,000
SS - Unspent funds	-	39,558
SS - Interest Earned	-	151
Total PHCC Science Advisor	-	139,709
Murdoch ARC Linkage		
ARC - Unspent Funding	-	5,000
Total Murdoch ARC Linkage	-	5,000
CCGL15489-Hotham Williams		
CCGL15489-HW-State NRM	-	35,000
CCGL15489_Unspent funds	25,393	14,966
CCGL15489_Interest Accrued	38	105
Total CCGL15489-Hotham Williams	25,431	50,071
CCGL15427 Wetlands		
CCGL15427_Wetlands_State NRM	-	40,000
CCGL15489_Unspent Funds	-	41,915
CCGL15427_WWP_Other Funding	-	25,246
CCGL15427_WWP_Interest Accrued	-	102
Total CCGL15427 Wetlands	-	107,263
CCGL15401_Waroona NRM		
CCGL15401_Waroona-StateNRM	-	40,000
CCGL 15401_Unspent funds	27,351	14,206
CCGL15401_Interest Accrued	37	127
Total CCGL15401_Waroona NRM	27,388	54,333
Water Towers Project		
WT_Grant Funding	40,000	-
WT_Unspent Funds	(40,000)	-
Total Transform Peel - PIWI Planning	-	-
Future Partnership Funding		
FPF - Future Project Funding	85,598	2,000
FPF - Unspent Funds	(64,352)	(3,913)
FPF - Other Funding	-	35,133
FPF - Hotham Williams NRMO	5,000	-
Total Future Partnership Funding	26,246	33,220

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Peel-Harvey Catchment Council Inc

Profit & Loss
YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
HRRT-NACE16_9200_HRRT		
HRRT_NACE16_Grant Funding	-	10,000
HRRT_NACE16_Unspent	-	23,187
HRRT_NACE_16_Other Funding	-	2,300
Total HRRT-NACE16_9200_HRRT	<u>-</u>	<u>35,487</u>
HRRT - Saving the Marron in HR		
HRRT CCGL15488 - State NRM	20,000	50,000
HRRT CCGL15488_Unspent Funds	1,025	14,887
HRRT CCGL15488_Interest Accrue	27	124
Total HRRT - Saving the Marron in HR	<u>21,052</u>	<u>65,011</u>
HRRT		
HRRT - Other funding	48,050	100,103
HRRT - Interest earned	458	801
HRRT - Carryover funds	45,538	(12,215)
HRRT - Blackberry Project	-	1,504
Total HRRT	<u>94,046</u>	<u>90,193</u>
HRRT - Blackberry A15151		
A15151 - Unspent Funds	-	18,430
A15151 - Interest earned	-	35
Total HRRT - Blackberry A15151	<u>-</u>	<u>18,465</u>
HRRT CEG2015_002_HRRT_LHR		
CEG2015_002_HRRT_LHR Grant	-	2,880
CEG2015_002_HRRT_LHR Unspent	-	10,161
Total HRRT CEG2015_002_HRRT_LHR	<u>-</u>	<u>13,041</u>
HRRT_PEG_Improved Habitat HR		
PHCC -Grant Funding	67,600	-
HRRT_PEG_Interest Accrued	43	-
HRRT_PEG_Unspent Funds	(34,385)	-
Total HRRT_PEG	<u>33,258</u>	<u>-</u>

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
<hr/>		
NLP_PHCC Regional Funding		
NLP_RI17_MERI_Admin		
NLP_RI17 - MERI/Admin	-	167,943
NLP_RI17 - Interest	-	1,005
Total NLP_RI17_MERI_Admin	-	168,948
PH Region - Biodiversity MNES		
NLP_RI17-S1- NHT Funding	-	213,941
NLP_RI17_S1_Unspent funds	-	62,633
Total PH Region - Biodiversity MNES	-	276,574
PHCC Region - Sus Ag - RLF		
NLP_RI17 - S2- NHT Funding	-	288,399
NLP_RI17_S2 Unspent Funds	-	32,625
NLP_S2_Event Sponsorship	-	5,500
Total PHCC Region - Sus Ag - RLF	-	326,524
PHCC Region-CE & Participation		
NLP_RI17 -S3-NHT Funding	-	206,481
NLP_S3_Unspent Funds	-	47,992
Total PHCC Region-CE & Participation	-	254,473
Restore & Rehab of Environment		
NLP_RI17 - S4-NHT Funding	-	243,666
NLP_RI17_S4 Unspent Funds	-	14,737
Total Restore & Rehab of Environment	-	258,403
Total NLP_PHCC Regional Funding	-	1,284,922

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Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
Peel Harvey Estuary - One FTE		
PHE-FTE_Grant Funding	115,000	113,000
PHE-FTE_COM Funding	20,000	-
PHE-FTE_Unspent Funding	(2,036)	(113,000)
PHE-FTE_Interest Earned	326	-
Total Peel Harvey Estuary - One FTE	<u>133,290</u>	<u>-</u>
HW_MOU_4LG		
MOU - 4 LG_HW_Grant Funding	40,000	40,000
MOU_4LG_HW_Grant Funding	37,500	(40,000)
Total HW_MOU_4LG	<u>77,500</u>	<u>-</u>
PHE_FishRec_State Election		
PHE_FishRec_Grant Funding	-	500,000
PHE_FishRec_Interest Earned	1,659	-
FishRec_Unspent Funds	229,191	(500,000)
Total PHE_FishRec_State Election	<u>230,850</u>	<u>-</u>
RLP_Core Services		
RLP_CS_Grant Funding	494,553	-
Total RLP_Core Services	<u>494,553</u>	<u>-</u>
RLP_Ramsar		
RLP_Ramsar_Grant Funding	975,513	-
Total RLP_Ramsar	<u>975,513</u>	<u>-</u>
RLP_Banksia Woodlands		
RLP_Banksia Woodlands_Grant Funding	290,928	-
Total RLP_Ramsar	<u>290,928</u>	<u>-</u>
RLP_Numbat Neighbourhood		
RLP_Numbat Neighbourhood_Grant Funding	444,401	-
Total RLP_Numbat Neighbourhood	<u>444,401</u>	<u>-</u>

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Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
Greening Farms		
RLP_Greening Farms_Grant	230,456	-
Total RLP_Greening Farms	<u>230,456</u>	<u>-</u>
CSGL18127:Land4Wildlife		
CSGL18127:Grant Funding	19,112	-
CSGL18127:Interest Earned	11	-
CSGL18127:Unspent Funds	(19,123)	-
Total CSGL18127: Land4Wildlife	<u>-</u>	<u>-</u>
CSGL18059: Lake McLarty		
CSGL18059:Grant Funding	55,000	-
CSGL18059:Interest Earned	14	-
CSGL18059:Unspent Funds	(55,014)	-
Total CSGL18059: Lake McLarty	<u>-</u>	<u>-</u>
SWCC_051RA.5671		
SWCC_051RA.5671:Grant Funding	7,500	-
SWCC_051RA.5671:Unspent Funds	(7,500)	-
Total SWCC_051RA.5671	<u>-</u>	<u>-</u>
Regional Landcare Partnership		
RLP_Residual Funds	482,763	-
RLp_Unspent Funds	(482,763)	-
Total SWCC_051RA.5671	<u>-</u>	<u>-</u>
Total Income	<u><u>6,541,620</u></u>	<u><u>4,274,393</u></u>

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
Expenses		
PHCC Support		
Employment		
PHCC - Administration Salary	-	371,633
PHCC - Salary Oncosts	-	5,904
PHCC - Leave Liability	-	36,499
PHCC - Professional Development	-	958
Total Employment	-	414,994
Consultants & Contractors		
PHCC - Accounting	6,339	6,032
PHCC - Consultants	5,100	8,280
PHCC - C&C NRMWA	6,760	12,500
PHCC - Governance	61	6,093
PHCC-C&C-NRM Regional Grps	-	3,000
Total Consultants & Contractors	18,260	35,905
Operational Expenses		
PHCC - Vehicle	-	139
PHCC - Insurance	6,138	4,730
PHCC - IT & Communications	26,075	30,115
PHCC - OHS	1,066	2,715
PHCC - Stipends	28,000	27,583
PHCC - Meeting Expenses	3,336	2,899
PHCC - Bank Charges	125	50
PHCC - Stationery & Consumable	3,747	3,304
PHCC - Project Expenses	2,958	4,224
PHCC - Rent & Housing	7,270	3,640
PHCC - Mtg Exp - Travel	1,599	1,102
PHCC - Mtg Expense - Other	1,071	2,500
PHCC - Op - Market & Promotion	6,215	16,899
PHCC - Op - Vehicle R&R	3,063	6,099
PHCC - Op - Printing Costs	4,106	3,255
PHCC - Op - Media	783	2,610
PHCC - Op - Website	2,556	-
Total Operational Expenses	98,108	111,864

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
PHCC - Corporate Expense		
PHCC-Accom- Cleaning	5,143	5,346
PHCC Accom - Consumables	411	553
PHCC - Accom - Electricity	2,347	1,967
PHCC-Accom-Ground Maintenance	4,041	3,270
PHCC - Accom - Lease	871	864
PHCC Accom - Water & Rubbish	2,438	1,593
PHCC- Accom-Telephone	3,496	3,372
PHCC - Accom - Water	263	358
PHCC - Accom -Security	3,448	1,105
PHCC - Accom Internet	1,604	1,558
PHCC-Accom Ground Improvement	2,460	5,203
Total PHCC - Corporate Expense	26,522	25,189
PHCC - Assets		
PHCC Asset Purchases	14,475	2,586
PHCC - Depreciation	13,130	1,800
PHCC Asset Replacement	4,435	3,306
Total PHCC - Assets	32,040	7,693
Total PHCC Support	174,928	595,645
PHCC - Proj Officer Employment		
POE - Wages - CoM Payroll	1,352,959	832,200
POE- Superannuation	126,922	77,826
POE - On-Costs	17,552	8,245
POE -Accum Leave Liability	25,292	44,574
POE Wages - SoWaroona	30,532	37,532
POE Training	2,724	2,846
POE - Conferences	5,927	5,313
POE - Induction	536	89
POE - Recruitment	8,407	2,908
POE - Travel	771	16
POE - Staff Amenities	2,409	1,933
POE - Uniforms	1,527	50
POE - Vehicle	27,873	-
Total PHCC - Proj Officer Employment	1,603,431	1,013,530

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
PHCC - Project Interest		
Project Expenses	-	14,022
Total PHCC - Project Interest	<u>-</u>	<u>14,022</u>
PHCC Publications		
PHCC Merchandise	4,081	225
PHCC Stock	141	-
Total PHCC Publications	<u>4,222</u>	<u>225</u>
Lake Clifton Community Engagem		
LCCE - Employment		
LCCE - Emp- Salary	40,495	15,876
LCCE - Emp - Vehicle	1,000	131
Total LCCE - Employment	<u>41,495</u>	<u>16,007</u>
LCCE - On-Grounds		
LCCE - Workshop	-	12,857
LCCE_Onground_Newsletter	-	418
LCCE_Onground_LFW Assessment	-	390
Total LCCE - On-Grounds	<u>-</u>	<u>13,665</u>
LCE-Overheads		
LCCE-Overheads -OMO	8,309	3,429
LCCE_Overheads_Corporate	6,294	2,465
Total LCE-Overheads	<u>14,603</u>	<u>5,894</u>
Total Lake Clifton Community Engagement	<u>56,098</u>	<u>35,565</u>
Saltmarshes for Ramsar482		
Saltmarsh Ramsar482_Consultant	-	23,000
Saltmarsh482_Administration	-	2,031
Total Saltmarshes for Ramsar482	<u>-</u>	<u>25,031</u>

Peel-Harvey Catchment Council Inc

Profit & Loss
YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
REI_2A_Mayfield Drain		
REI_2A_Project Delivery		
REI_2A_PD_Employment	58,442	57,042
REI_2A_PD_Vehicle	7,256	7,128
REI_2A_PD_Recruitment	-	1,500
REI_2A_PD_Volunteer Support	-	397
Total REI_2A_Project Delivery	<u>65,698</u>	<u>66,067</u>
REI_2A_Consultants_Contractors		
REI_2A_C&C_Consultants	-	56,021
Total REI_2A_Consultants_Contractors	<u>-</u>	<u>56,021</u>
REI_2A_Operations		
REI_2A_Water Sampling	2,647	11,978
REI_2A_Operations_Events	-	300
Total REI_2A_Operations	<u>2,647</u>	<u>12,278</u>
REI_2A_Ongrounds		
REI_2A_Ongrounds_Miller	50,903	-
REI_2A_Ongrounds_McCormick	1,620	138
REI_2A_Ongrounds_Yundathana	31,979	92
REI_2A_Ongrounds_Waraba	2,685	21,768
REI_2A_Ongrounds_Coates	-	46
REI_2A_Ongrounds_Black	45,608	46
REI_2A_Ongrounds_McCaulley	8,773	46
REI_2A_Hordacre	4,815	-
REI_2A_Kentish	13,164	-
Total REI_2A_Ongrounds	<u>159,547</u>	<u>22,136</u>
REI_2A_Overheads		
REI_2A_Mayfield_OMO_Proj Mgt	8,061	7,728
REI_2A_Mayfield_OMO_Corp	10,000	10,000
Total REI_2A_Overheads	<u>18,061</u>	<u>17,728</u>
Total REI_2A_Mayfield Drain	<u>245,952</u>	<u>174,229</u>

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
REI_2B_Peel Main Drain		
REI_2B_Project Delivery		
REI_2B_PD_Employment	108,981	118,831
REI_2B_PD_Vehicle	10,953	10,692
REI_2B_PD_Recruitment	-	1,500
Total REI_2B_Project Delivery	119,934	131,023
REI_2B_C&C_Design & Engineerin		
REI_2B_D&E_Consultants	400	2,040
REI_2B_D&E_Contractors	900	1,676
REI_2B_D&E_Basic Design	23,864	55,653
Total REI_2B_C&C_Design & Engineerin	25,164	59,368
REI_2B_Operations		
REI_2B_Op_Water Sampling	2,000	616
REI_2B_Op-Meetings	-	253
Total REI_2B_Operations	2,000	869
REI_2B_Ongrounds		
REI_2B_Onground_Acid Sulfate	-	4,545
REI_2B_Onground_Acces Rd&Swale	500,573	7,549
REI_2B_Onground_Site Main	890	-
REI_2B_Onground_Diversion Weir	18,855	-
Total REI_2B_Ongrounds	520,318	12,094
REI_2B_Administration		
REI_2B_Admin_Proj Mgt	15,185	17,073
REI_2B_Admin_PPE	54	-
REI_2B_Admin_Corporate	13,000	13,000
REI_2B_PMD Insurance	6,305	-
Total REI_2B_Administration	34,544	30,073
Total REI_2B_Peel Main Drain	701,960	233,427

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Peel-Harvey Catchment Council Inc

Profit & Loss
YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
REI_3A_Fertilising the Farm		
REI_3A_Project Delivery		
REI_3A_PD_Employment	41,898	32,087
REI_3A_PD_Vehicle	1,943	1,857
Total REI_3A_Project Delivery	<u>43,841</u>	<u>33,945</u>
REI_3A_Operations		
REI_3A_Workshops	1,726	1,055
Total REI_3A_Operations	<u>1,726</u>	<u>1,055</u>
REI_3A_Administration		
REI_3A_Workshops	1,135	-
Total REI_3A_Operations	<u>1,135</u>	<u>-</u>
Total REI_3A_Fertilising the Farm	<u>46,702</u>	<u>35,000</u>
Smartfarms Partnership Project		
Smartfarms_PD_Employment	3,125	-
Total Smartfarms_Project Delivery	<u>3,125</u>	<u>-</u>
Smartfarms_Operations		
Smartfarms_Ops_Workshops	443	-
Total Smartfarms Operations	<u>443</u>	<u>-</u>
Total Smartfarms Partnership Project	<u>3,568</u>	<u>-</u>

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
Alcoa Foundation		
AF_SR_Project Development		
AF_SR_PD_Employment	122,751	60,314
AF_SR_PD_Vehicle	7,410	3,750
Total AF_SR_Project Development	130,161	64,064
AF_SR_Administration		
AF_SR_Admin_Office	15,256	7,628
AF_SR_Admin_Travel	482	241
AF_SR_Admin_Other	33,286	16,014
Total AF_SR_Administration	49,024	23,883
AAF_SR_Community Engagement		
AF_SR_OP_Comm Engagement	1,422	641
AF_SR_Op_CE_Events	429	1,962
AF_SR_CE_Cult, Consult, Train	3,554	1,288
AF_SR_CE_Fielddays	4,466	-
Total AF_SR_Community Engagement	9,871	3,890
AF_SR_Ongrounds		
AF_SR_Ongrounds_River Health	26,283	780
AF_SR_Ongrounds_Ecolog Monitor	12,977	-
AF_SR_Ongrounds_Fencing	13,650	-
AF_SR_Ongrounds_Weed Control	16,174	-
AF_SR_Ongrounds_Revegetation	10,516	-
AF_SR_Ongrounds_Bank Stabilisat	7,330	-
AF_SR_Ongrounds_Feral Animal	3,282	-
AF_SR_Ongrounds_Other	5,177	-
Total AF_SR_Ongrounds	95,389	780
AF_SR_Equipment		
AF_SR_Planning	29,437	-
AF_SR_Equip_Equipment	2,563	242
Total AF_SR_Equipment	32,000	242
AF_SR_M&C		
AF_SR_M&C_Promotioal Material	1,577	-
AF_SR_M&C_Media & Promotion	-	383
Total AF_SR_M&C	1,577	383
Total Alcoa Foundation	318,021	93,242
NBG:Hotham Williams Commun NRM		
NBG:Project Delivery		
NBG:PD_Employment	68,983	11,764
NBG:PD_Vehcile	4,500	-
Total NBG:Project Delivery	73,483	11,764

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss
YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
NBG:Operations		
NBG: RAP	771	-
NBG:_Op Events	1,250	-
Total NBG:Overheads	<u>2,021</u>	<u>-</u>
NBG:Overheads		
NBG:_Overheads_Admin	16,464	3,289
Total NBG:Overheads	<u>16,464</u>	<u>3,289</u>
Total NBG:Hotham Williams Commun NRM	<u>91,968</u>	<u>15,053</u>
South32 Tunbridge Gully		
Tunbridge Gully - Stage 1		
TG -Cultural Engage & Consult	866	899
TG - Weed Control	3,150	-
TG - Training	705	1,259
TG - Equipment	70	65
Total Tunbridge Gully - Stage 1	<u>4,791</u>	<u>2,223</u>
Tunbridge Gully - Stage 2		
TG - Project Coordination	-	7,200
TG_Revegetation Stage II	5,697	1,966
TG_ Weed Control II	19,320	-
TG_Chemical II	643	-
TG_Community Engagement II	1,649	-
TG_Signage II	1,000	-
TG_Stage 3/4 Proj Co ord	4,800	-
TG_Stage 3/4 Revegetation	1,293	-
TG_Stage 3/4 Weed Control	18,951	-
TG_Stage 3/4 Equipment	483	-
Total Tunbridge Gully - Stage 2	<u>53,836</u>	<u>9,166</u>
Total South32 Tunbridge Gully	<u>58,627</u>	<u>11,389</u>

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss
YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
PHCC Science Advisor		
Science Advisor - Employment		
Science Advisor - Emp - Salary	-	91,367
Science Advisor-Emp-Oncosts	-	25,504
Total Science Advisor - Employment	<u>-</u>	<u>116,871</u>
Science Advisor - Operational		
Science Advisor - Audit	-	650
Total Science Advisor - Operational	<u>-</u>	<u>650</u>
PHCC Science Advis - Overheads		
Science Advisor- O/Heads- Corp	-	16,732
Science Advisor-O/Heads-OMO	-	5,456
Total PHCC Science Advis - Overheads	<u>-</u>	<u>22,188</u>
Total PHCC Science Advisor	<u>-</u>	<u>139,709</u>
Murdoch ARC Linkage		
ARC - Grant	-	5,000
Total Murdoch ARC Linkage	<u>-</u>	<u>5,000</u>
CCGL15489_Hotham-Williams NRM		
HW NRM_Project Delivery		
HW NRM_PD_Employment	20,774	41,548
HW NRM_PD_Vehicle	686	1,605
Total HW NRM_Project Delivery	<u>21,460</u>	<u>43,153</u>
HW NRM_Overheads		
HW NRM_Overheads_Admin	3,971	6,918
Total HW NRM_Overheads	<u>3,971</u>	<u>6,918</u>
Total CCGL15489_Hotham-Williams NRM	<u>25,431</u>	<u>50,071</u>

Peel-Harvey Catchment Council Inc

Profit & Loss
YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
CCGL15427 Wetlands & Peoples		
WPP_Project Delivery		
WPP_PD_Employment	-	61,199
Total_WPP_Project Delivery	<u>-</u>	<u>61,199</u>
WWP_Project Deliverables		
WWP_Proj Dev_Citizen Science	-	2,024
WPP_Proj Dev_Social Marketing	-	1,766
WPP_Proj Deliverable_Cultural	-	713
WWP_Proj Deliverable_Arts	-	24,991
Total WWP_Project Deliverables	<u>-</u>	<u>29,494</u>
WPP_Overheads		
WPP_Overheads_Administration	-	14,250
WPP_Promotional Material	-	2,320
Total WPP_Overheads	<u>-</u>	<u>16,570</u>
Total CCGL15427 Wetlands & Peoples	-	107,263
CCGL15401 Waroona NRM		
Waroona NRM & Fire_PD		
Waroona NRM_PD_Employment	22,245	45,612
Waroona NRM_PD_Vehicle	517	380
Total Waroona NRM & Fire_PD	<u>22,762</u>	<u>45,992</u>
Waroona NRM & Fire_Overheads		
Waroona NRM_Overheads_OMO	4,626	8,341
Total Waroona NRM & Fire_Overheads	<u>4,626</u>	<u>8,341</u>
Total CCGL15401 Waroona NRM	<u>27,388</u>	<u>54,333</u>

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
Future Partnership Funding		
FPF - Water Quality Projects	-	720
FPF - Community Events	1,200	
FPF - Project & Partenerhsip Supp	545	
FPF - Shire of Murray	21,000	
FPF - Shorebird2020 Workshop	2,000	-
FPF - Alcoa NRM	1,500	2,500
FPF - Hotham Williams NRMO	-	30,000
Total Future Partnership Funding	26,245	33,220
HRRT_NACE16_9200_HRRT		
HRRT_NACE16_Proj Delivery	-	21,440
HRRT_NACE16_CE Workshops	-	6,635
HRRT_NACE16_Proj Mgt	-	2,175
HRRT_NACE16_Governance	-	5,237
Total HRRT_NACE16_9200_HRRT	-	35,487
HRRT_Saving the Marron in HR		
HRRT_Save Marron_O/Heads_Audit	550	-
CCGL15488_Project Delivery	20,502	65,011
Total HRRT_Saving the Marron in HR	21,052	65,011
HRRT		
HRRT - Employment	60,668	60,244
HRRT - Oncosts	14,658	12,684
HRRT - Operations	9,957	6,013
HRRT - Vehicle	3,762	1,322
HRRT - Ongrounds	-	2,950
HRRT- Asset Depreciation	5,000	5,000
HRRT - HRLCDC	-	1,980
Total HRRT	94,045	90,193
HRRT - Blackberry A15151		
State NRM - Weed Treatment	-	15,766
State NRM-Weed Mapping	-	1,580
State NRM - Administration	-	1,119
Total HRRT - Blackberry A15151	-	18,465

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
HRRT_PEG		
HRRT_PEG_Employment	25,000	-
HRRT_PEG_Ongrounds	258	-
HRRT_PEG_Technical Advice	8,000	-
Total HRRT_PEG	<u>33,258</u>	<u>-</u>
CEG2015_002_HRRT_LHR		
CEG2015_002_HRRT_LHR-Weed Cont	-	8,961
CEG2015_002_Weed Mapping	-	2,080
CEG2015_Administration	-	2,000
Total CEG2015_002_HRRT_LHR	<u>-</u>	<u>13,041</u>
NLP PHCC Regional Funding		
NLP_RI17_MERI_Admin		
NLP RI17 -Meri/Admin - Audit	-	750
NLP_RI17_Administration	-	168,198
Total NLP_RI17_MERI_Admin	<u>-</u>	<u>168,948</u>
NLP - Biodiversity MNES		
S1- Project Delivery		
S1 - PD - Employment	-	87,441
S1_PD_Vehicle	-	7,500
Total S1- Project Delivery	<u>-</u>	<u>94,941</u>
S1-PD- PHCC Activities		
S1 - PHCC Activities - Media	-	1,200
S1 - Meeting Expenses	-	417
S1 - Monitor& Evaluation	-	9,792
Total S1-PD- PHCC Activities	<u>-</u>	<u>11,409</u>

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss
YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
S1-PD-Community20%		
S1_Community Direct	-	40,101
S1_Grants: Community Environ	-	123,935
S1_Grants_Community_TEC	-	6,188
Total S1-PD-Community20%	-	170,224
Total NLP - Biodiversity MNES	-	276,574
NLP - Sustainable Ag & RLF		
S2 - Project Delivery		
S2-PD-Employment	-	206,399
S2-PD-Vehicle	-	14,322
Total S2 - Project Delivery	-	220,721
S2 - PHCC Activities		
S2-PHCC Act -Project Admin	-	18,687
S2 - PHCC Act_Conferences	-	1,689
S2 - PHCC Act- Events	-	1,271
Total S2 - PHCC Activities	-	21,647
S2 - Community20%		
S2 - Com-Equine Property Plan	-	4,175
S2_Com_Landcare Train & Capaci	-	1,500
S2_Com_Training Events	-	4,392
S2_Com_Landcare Cap Investment	-	18,031
S2_Comm_Grants_Sus Agriculture	-	(4,729)
S2_Com_Weed_Upper Catchment	-	(35)
S2_Com_Biosecurity Strategy	-	60,655
S2_Com_Project Administration	-	168
Total S2 - Community20%	-	84,157
Total NLP - Sustainable Ag & RLF	-	326,524

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
NLP - Comm Engage & Partipation		
S3 - Project Delivery		
S3_PD_Employment	-	153,481
S3 - PHCC Act_Training	-	5,285
S3 - PHCC Act_Science	-	2,395
S3 - PHCC Act_Project Admin	-	2,596
S3- PHCC Act_Cultural Engage	-	2,998
S3 -Participation & Engagement	-	11,549
Total NLP - Comm Engage & Partipation	-	24,822
S3 - Community20%		
S3-Community-Direct Investment	-	76,170
Total S3 - Community20%	-	76,170
Total NLP - Comm Engage & Partipation	-	254,473
NLP_RI17 S4		
S4-Project Delivery		
S4_PD_Employment	-	211,166
S4_PD_Vehicle	-	7,500
Total S4-Project Delivery	-	218,666
S4_PHCC Activity		
S4 - PHCC Act-Onground Works	-	22,389
S4 PHCC Act - Com Part & Engag	-	1,311
S4 PHCC Act - Protect Mech Yal	-	3,903
S4- PHCC Act - M&E	-	244
Total S4_PHCC Activity	-	27,847
S4_Community20%		
S4_Community-Small Action	-	11,889
Total S4_Community20%	-	11,889
Total NLP_RI17 S4	-	258,403

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
PHE_1FTE		
PHE_1FTE_Project Delivery		
PHE_1FTE_Employment	103,212	-
PHE_1FTE_Vehicle	750	-
Total PHE_1FTE	<u>103,962</u>	<u>-</u>
PHE_1FTE_Overheads		
PHE_1FTE_O/Heads_OMO	12,652	-
PHE_1FTE_O/Heads_Corporate	16,076	-
PHE_1FTE_O/Heads_Audit	600	-
Total PHE_1FTE_Overheads	<u>29,328</u>	<u>-</u>
Total PHE_1FTE	<u>133,290</u>	<u>-</u>
HW_MOU_4LG		
HW_MOU_4LG_Project Delivery		
HW_MOU_4LG_Employment	77,500	-
Total HW_MOU_4LG_Project Delivery	<u>77,500</u>	<u>-</u>
Total HW_MOU_4LG	<u>77,500</u>	<u>-</u>
PHE_FishRec_State Election		
PHE_Project Delivery		
PHE_FishRec_PD_Employment	70,000	-
PHE_FishRec_PD_Vehicle	7,500	-
Total PHE_Project Delivery	<u>77,500</u>	<u>-</u>
PHE_Ongrounds		
PHE_FishRec_HRRT Grant	67,600	-
PHE_FishRec_Grant_Black Bream	65,000	-
PHE_FishRec_River Health Assess	20,000	-
Total PHE_Ongrounds	<u>152,600</u>	<u>-</u>
PHE_FishRec_Administration		
PHE_FishRec_Amdin_Fin&Audit	750	-
Total PHE_FishRec_Administration	<u>750</u>	<u>-</u>
Total PHE_FishRec_State Election	<u>230,850</u>	<u>-</u>

The accompanying notes form part of these financial statements.

Peel-Harvey Catchment Council Inc

Profit & Loss YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
RLP_Core Services		
Core Services_General	364,553	
Core Services_RALF	<u>130,000</u>	-
Total RLP_Core Services	<u>494,553</u>	<u>-</u>
RLP_Ramsar		
RLP_Ramsar_Community Engagement	67,700	-
RLP_Ramsar_Science Management	195,232	-
RLP_Ramsar_Ongrounds	168,080	-
RLP_Ramsar_Employment/Other	<u>544,501</u>	-
Total RLP_Ramsar	<u>975,513</u>	<u>-</u>
RLP_BankSia Woodlands		
RLP_Banksia Woodlands	<u>290,928</u>	-
Total RLP_Banksia Woodlands	<u>290,928</u>	<u>-</u>
RLP_Numbat Neighbourhood		
RLP_Numbat Neighbourhood	<u>444,401</u>	-
Total RLP_Numbat Neighbourhood	<u>444,401</u>	<u>-</u>
RLP_Greening Farms		
RLP_Greening Farms	<u>230,457</u>	-
Total RLP_Greening Farms	<u>230,457</u>	<u>-</u>
Total Expenses	<u>6,410,389</u>	<u>4,143,071</u>
Net Surplus	<u>131,231</u>	<u>131,322</u>

The accompanying notes form part of these financial statements.

Peel – Harvey Catchment Council Inc.
58 Sutton Street
MANDURAH WA 6210

Statement of Cash Flows
For the year ended 30 June 2019

	2019	2018
	\$	\$
Cash Flows from Operating Activities		
Funding and other sources of income	3,274,507	3,164,176
Payments to suppliers and employees	(3,694,415)	(2,382,782)
Interest received	23,999	31,636
Net cash (used in) / provided by Operating Activities	(395,909)	813,030
Cash Flows from Financing Activities		
Purchase of plant and equipment	(29,547)	-
Net cash used Financing Activities	(29,547)	-
Net (Decrease) / Increase in cash held	(425,456)	813,030
Cash at beginning of year	5,536,869	4,723,839
Cash at end of Financial Year	5,111,413	5,536,869

A. Reconciliation of net cash flow from operations with net surplus

	2019	2018
	\$	\$
Net surplus	131,231	131,322
Non-operating cash flows		
Depreciation	(18,130)	16,800
Changes in assets and liabilities		
Decrease / (Increase) in trade & other receivables	(684,860)	(93,750)
Decrease / (Increase) in other assets and prepayments	(3,448)	4,010
(Decrease) / Increase in payables	286,102	(255,233)
(Decrease) / Increase in provisions	25,291	58,884
(Decrease) / Increase in unspent funds	(132,095)	950,997
	36,260	
	(395,909)	813,030

Peel-Harvey Catchment Council Inc

58 Sutton Street
MANDURAH WA 6210

Statement of Changes in Equity

as at 30 June 2019

	\$
Opening Retained Earnings 1 July 2017	958,188
Surplus for the year	<u>131,322</u>
Closing Retained Earnings 30 June 2018	<u>1,089,510</u>
Opening Retained Earnings 1 July 2018	1,089,510
Surplus for the year	<u>131,231</u>
Closing Retained Earnings 30 June 2019	<u>1,220,741</u>

The accompanying notes form part of these financial statements.

PEEL-HARVEY CATCHMENT COUNCIL INC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Constitution, *Associations Incorporation Act (WA) 2015* and *the Australian Charities and Not-for-profits Commission Act 2012*. The Committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at reporting date.

Revenue from grant funding, provided under contractual arrangements is taken up on a proportionate basis net of GST, over the period to which the funding relates. Funds received in advance at balance date are recognised as a liability within the balance sheet and carried forward to the next accounting period. Refer Note 2 for further details.

The following income accounts include internal charges raised against specific projects undertaken throughout the year, with corresponding expense charges levied to individual projects to recoup organisational management costs and other costs incurred by Peel - Harvey Catchment Council, in accordance with individual project budgets:

Account	\$
PHCC - Other Income	6,305
PHCC - Organisation Mgt Fee	233,814
PHCC - Committed Proj Expenses	6,526
PHCC - Venue Hire	3,036
PHCC - Vehicle	40,130
POE - Wages	2,097,166
PHCC Merchandise Sales	1,022
POE - Vehicle	37,033
Shorebird Publications	702
Stock Sales	135
	<hr/>
	2,426,159

PEEL-HARVEY CATCHMENT COUNCIL INC.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) Non Current Assets

Freehold land and buildings are brought to account at cost or at independent or directors' valuation.

The Committee has determined assets costing \$6,500 or greater are capitalised in the balance sheet. All other assets costing less than \$6,500 are expensed when incurred.

The depreciable amount of plant and equipment, IT equipment, computer assets and furniture and fittings are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements on buildings not owned by the association are expensed at the time of being incurred.

(c) Employee Entitlements

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements have been measured at their nominal amount (excluding any on-costs).

Long service leave is accrued from the date an employee reaches their first year anniversary of service and is classified as current after seven years of continuous service.

(d) Committed Grant

Peel-Harvey Catchment Council Inc. utilises funding to pay land holders, and other suppliers/third parties for successful grant applications. Where grant money has been committed at balance date however not paid to these grant applicants, the committed grant money is recognised as a current liability.

(e) Grant Acquitted

For the purpose of acquitting grants provided by funding bodies, the association has adopted the following policies:

Grant income is acquitted after allowing for the following costs:

- Cost including labour and on costs directly associated with a specific grant;
- Administration and other related overhead costs (after excluding costs which are abnormal both in nature and value and therefore not representative of an appropriate level of costs that would be expected to be incurred) not related to a specific grant are allocated over the relevant grants, based on a proportion of the level of each grant and related income compared to total income.

Representations of management and internal documentation are used in determining to which grants a cost may be directly or indirectly attributed.

(e) Income Tax Exemption

Peel-Harvey Catchment Council is exempt from income tax under S50-145 of the Income Tax Assessment Act, 1997.

PEEL-HARVEY CATCHMENT COUNCIL INC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

NOTE 2. UNSPENT FUNDING AT 30 JUNE 2019

The Peel Harvey Catchment Council Inc has provided for funding received during the year which is yet to be spent in accordance with the funding agreements. The balance of these funds at 30 June 2019 is \$3,806,938. This consists of the following projects:

Project Description	\$
POE	997,302
Project Interest	10,565
PHCC Merchandise	4,650
Lake Clifton Community Engagement	73,472
REI Schedule 2A Mayfield Project	396,429
REI Schedule 2B Peel Main Drain	507,266
REI Schedule 3A Fertilising the Farm	46,000
Smartfarm Partnership Project	18,949
Alcoa Foundation: Connecting Communities & Corridors	286,846
Newmont: HW Rivers & Tributaries NRM & Conservation	93,314
South32 Returning Mussels to Tunbridge Gully	572
Local Govt Water Strategy	35,980
Water Towers Project	40,000
Future Partnership Funding	219,532
HRRT Funds	91,423
HRRT_PEG_Improved Habitat HR	34,384
Peel - Harvey Estuary: Scientist FTE Position Acquittal	115,036
Peel - Harvey Estuary: FishRec Projects Acquittal	270,809
CSGL 18127: State NRM Land4Wildlife	19,123
CSGL 18127: State NRM Lake McLarty	55,014
SWCC	7,500
Regional Landcare Partnerships	482,762
	<u><u>\$3,806,938</u></u>

It is expected that these funds will be spent within the 30 June 2020 year.

NOTE 3. FINANCIAL SUPPORT

The ongoing operation of the services provided by the Peel Harvey Catchment Council Inc is dependent upon the continued receipt of grant funds.

NOTE 4. CREDIT CARD FACILITY

Peel-Harvey Catchment Council Inc. has business credit cards with a total facility limit of \$15,000.

PEEL-HARVEY CATCHMENT COUNCIL INC.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

NOTE 5. LEASING COMMITMENTS

Property Lease

On 4 February 2013 Peel-Harvey Catchment Council Inc. entered into a Lease Agreement to occupy 111 Sutton Street, Mandurah for a term of five years commencing 20 May 2013. The rental obligation in respect to this lease is \$880 per annum including GST payable annually in advance.

On 4 December 2017 Peel-Harvey Catchment Council Inc. renewed the Lease Agreement to occupy 111 Sutton Street, for a further five year term commencing on 20 May 2018 and expiring on 19 May 2023. The current rental obligation in respect to this renewed lease is \$1,000 per annum including GST payable annually in advance.

NOTE 6. EQUITY RESERVES

Peel – Harvey Catchment Council Inc. provides for equity reserves from accumulated surplus funds for future operations. As at 30 June 2019, the following equity reserve balances are recorded:

	\$	
PHCC Support	954,890	(2018: 868,225)
PHCC Member Remuneration	5,300	(2018: 5,300)
Asset Replacement - Vehicle	51,000	(2018: 41,000)
Replacement IT Equipment	45,463	(2018: 28,663)
Replacement Office Equipment	32,857	(2018: 15,000)
	<u>1,089,510</u>	

PEEL – HARVEY CATCHMENT COUNCIL INC.

STATEMENT BY MEMBERS OF THE COMMITTEE

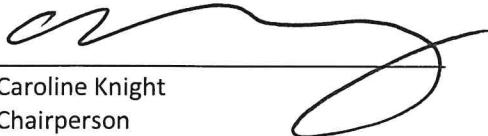
The Committee have determined that the association is not a reporting entity.

The Committee have determined that this special purpose financial report should be prepared in accordance with the *Associations Incorporation Act (WA) 2015*, *Australian Charities and Not-for-profits Commission Act 2012* and the accruals basis of accounting, as outlined in Note 1 to the financial report.

In the opinion of the Committee:

1. The financial statements and notes of Peel – Harvey Catchment Council Inc. are in accordance with the *Associations Incorporation Act (WA) 2015* and the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - a) giving a true and fair view of its financial position at 30 June 2019 and of its financial performance and cashflows for the year ended on that date;
 - b) complying with the accounting policies described within Note 1 to the financial statements and the *Australian Charities and Not-for-profits Commission Regulations 2013*; and
2. There are reasonable grounds to believe that Peel – Harvey Catchment Council Inc. will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:


Caroline Knight
Chairperson


Marilyn Gray
Treasurer

Dated this 30 day of August 2019

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF PEEL – HARVEY CATCHMENT COUNCIL INC.**

Qualified Opinion

We have audited the financial report of Peel – Harvey Catchment Council Inc. which comprises the balance sheet as at 30 June 2019, the profit and loss statement, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report has been prepared in accordance with the *Associations Incorporation Act (WA) 2015* and Division 60 of the *Australian Charities and Not-for-profits Commissions Act 2012*, including:

- i) giving a true and fair view, in all material aspects, of the financial position of Peel – Harvey Catchment Council Inc. as at 30 June 2019, and of its financial performance and its cash flows for the year then ended; and
- ii) complying with Australian Accounting Standards to the extent described in Note 1, the *Associations Incorporation Act (WA) 2015* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2013*.

Basis for Qualified Opinion

As is common for organisations of this type, it is not practicable for Peel – Harvey Catchment Council Inc. to maintain an effective system of internal control over donations, fundraising activities and other income until their initial entry in the accounting records. Accordingly, our audit in relation to income was limited to amounts recorded in the financial records.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of Peel – Harvey Catchment Council Inc. in accordance with the *Associations Incorporation Act (WA) 2015*, *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter- Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Peel – Harvey Catchment Council Inc. to meet the requirements of the *Associations Incorporation Act (WA) 2015* and *Australian Charities and Not-for-profits Commissions Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Emphasis Matter- Financial Support

We draw attention to Note 3 to the financial statements which outlines the ongoing operation of Peel – Harvey Catchment Council Inc. is dependent upon the continued receipt of funding. Our opinion is not modified in respect of this matter.

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in the Peel – Harvey Catchment Council Inc. annual report for the year ended 30 June 2019, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Act (WA) 2015*, the *Australian Charities and Not-for-profits Commissions Act 2012* and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management are responsible for assessing Peel – Harvey Catchment Council Inc.'s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intend to liquidate Peel – Harvey Catchment Council Inc. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Peel – Harvey Catchment Council Inc.'s financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

AMD Chartered Accountants



MARIA CAVALLO
Director

28-30 Wellington Street, Bunbury, Western Australia

Dated this 2nd day of September 2019

AUDITOR'S INDEPENDENCE DECLARATION

TO THE COMMITTEE OF PEEL – HARVEY CATCHMENT COUNCIL INC.

I declare that to the best of my knowledge and belief, during the year ended 30 June 2019, there have been no contraventions of:

- i) The auditor independence requirements as set out in section 80 of the *Associations Incorporation Act (WA) 2015* and Section 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii) Any applicable code of professional conduct in relation to the audit.

AMD Chartered Accountants

A handwritten signature in black ink, appearing to read 'M Cavallo', with a horizontal line underneath.

MARIA CAVALLO CA
Director

Bunbury, WA

Dated this 30th day of August 2019



2 September 2019

CR C Knight
Chairman
Peel – Harvey Catchment Council Inc.
58 Sutton Street
MANDURAH WA 6210

Dear Caroline

30 JUNE 2019 MANAGEMENT REPORT

Following completion of our 30 June 2019 audit, we provide our Management Report and audit recommendations.

1.0 Our Audit Approach

The Australian Auditing Standards are the professional Standards applicable to all audit engagements. Accordingly, our audit was conducted in accordance with Australian Auditing Standards, with testing designed solely to enable the expression of an opinion on the financial report of Peel – Harvey Catchment Council Inc. This involved us making an assessment of the risk of material misstatement, whether due to fraud or error, and then using our professional judgement, applying audit procedures to mitigate that risk.

To assist those responsible for governance in understanding our role as external auditor, we have previously detailed our audit responsibilities and scope of work to be performed to meet those responsibilities in our audit engagement letter.

Australian Auditing Standards require us to document and evaluate Peel – Harvey Catchment Council Inc.'s system of internal control to establish the level of reliance on the internal control system in determining the nature, timing and extent of other auditing procedures necessary to enable us to complete our audit. This work is not primarily directed towards the discovery of weaknesses or the detection of fraud or other irregularities and should not, therefore, be taken to assume that no other weaknesses exist. Accordingly the comments within this letter refer only to those matters that have come to our attention during the course of our normal audit work and may not identify all possible improvements that an internal controls review may detect.

Our audit approach is based on a risk analysis methodology which relies upon our understanding of Peel – Harvey Catchment Council Inc.'s operations, strategies and risks. We performed a review of applicable accounting systems and tested those during our audit. The level of testing performed by us is determined by the degree of reliance we place on the internal control systems in place which has a resulting impact on the amount of substantive testing required during our audit procedures. The level of testing performed is also aligned with what is required to form an overall opinion on the financial statements which may not coincide with what Peel – Harvey Catchment Council Inc. perceives should be tested.

Our audit also included evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and judgements, as well as evaluating the overall presentation of the financial report. There were no areas of disagreement either in the accounting estimates or judgements or in the presentation and disclosures made in the financial report.

2.0 Segregation of Duties

Inevitably in the environment of an organisation with a limited number of employees available to undertake accounting and administration roles, it is impracticable to have good division of duties and internal checks in place in relation to invoicing and receipting, processing and preparation of payments and, recording of transactions. As a result, there is inherently an increased risk that errors or omissions may go undetected.

3.0 Assessment of Fraud and Error

The primary responsibility for the prevention and detection of fraud is that of the Committee and management. As a result, it is important that management with the oversight of the Committee place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and resulting consequences.

In accordance with Australian Auditing Standards we are required to obtain reasonable assurance that the financial report taken as a whole is free from material misstatement, whether caused by fraud or error. While our procedures are designed to identify material weaknesses and misstatements from fraud and error, there is an unavoidable risk that even some material misstatements may remain undiscovered. This unavoidable risk is due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system.

We have confirmed that nothing has come to management's attention that may constitute an incident of fraud. In addition our audit procedures did not identify any instances of suspected or actual fraud. We take this opportunity to remind you that our audit is not designed to detect fraud and therefore our audit procedures are not designed for that purpose.

4.0 Significant Difficulties Encountered during the Audit

During the course of our audit, there were no areas where we experienced significant difficulties.

5.0 Audit Adjustments and Unadjusted Audit Differences

During the course of our audit, we did not identify misstatements considered to be material at a financial report level and therefore no adjustment was required to be reflected within the final audited financial report.

6.0 Going Concern

We have undertaken a review of the ability of Peel – Harvey Catchment Council Inc. to continue as a going concern for twelve months from the date of signing our audit report and therefore whether the going concern basis for the preparation of the financial report is appropriate.

The assumption of going concern was concluded as appropriate following a review of operating budgets and information provided by management. As disclosed within notes to the financial statements, Peel Harvey Catchment Council Inc. is dependent upon continued financial support by way of grants and contributions. We have drawn attention to this within our audit report.

7.0 Accounting Policies

We confirm to you that we are not aware of any changes to the accounting policies of Peel – Harvey Catchment Council Inc. since 30 June 2018 in respect of the preparation of the 30 June 2019 financial report.

8.0 Commitments and Contingencies

On completion of our audit and subsequent discussions with management, we did not identify any additional commitments or contingencies that required disclosure within the financial report of Peel – Harvey Catchment Council Inc., apart from those already disclosed.

9.0 Subsequent Events

We did not identify any additional subsequent events up until the date of this report that required disclosure within the financial report of Peel – Harvey Catchment Council, apart from those already disclosed.

10.0 Audit Report Qualifications

As is common for organisations of this type, it is not practicable for Peel - Harvey Catchment Council Inc. to maintain an effective system of internal control over reimbursements, service receipts, donations, fund raising activities and cash receipts until their initial entry in the accounting records. Accordingly, our audit in relation to income was limited to amounts recorded in the financial records.

As in prior years, this is a standard qualification due to the nature of various cash income received by Peel – Harvey Catchment Council Inc.

11.0 Other Matters

In accordance with the terms of our engagement letter, we have a responsibility to provide an opinion in respect to Peel-Harvey Catchment Council Inc.'s annual financial report as to whether it is free from material misstatement. With exception to the cash receipts qualification noted within our audit report which is common for organisations of Peel-Harvey Catchment Council Inc.'s size and nature, our audit report for 30 June 2019 is unqualified with our opinion stating the financial report presents fairly the financial position of the Peel-Harvey Catchment Council Inc., as at and for the year ending 30 June 2019.

We are pleased to report our audit procedures indicated financial records have been maintained to high standards throughout the audit period.

We would like to thank Jane and Karen for providing accounting files and related documentation at the commencement of our audit electronically on a USB. Due to the high quality of the financial records and reconciliations provided to us which correctly supported year end balances we are pleased to report there are no audit adjustments and no audit recommendations arising from our audit.

There are few audits undertaken by us which result in minimal or no recommendations which is a credit to the commitment and preparedness of Jane, Karen and the team in achieving such an audit result.

We would like to take this opportunity to thank Jane and Karen for the assistance provided to us during our audit.

Should you have any questions concerning the above or would like to discuss any other aspect of our audit, please do not hesitate to contact me.

Yours sincerely

AMD Chartered Accountants



MARIA CAVALLO CA

Director